

Charity registration number 1206111 (England and Wales)

**CUMBRIA TENNIS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# CUMBRIA TENNIS

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Paul Slight	(Appointed 7 December 2023)
	Lynn Glaves	(Appointed 7 December 2023)
	Roger Alston OBE	(Appointed 7 December 2023)
	Sophie Graham	(Appointed 7 December 2023)
	Jessica Spedding	(Appointed 17 May 2025)
	Nykia Herron-Ash	(Appointed 17 May 2025)
Management Committee	Robert Cresswell	Chair
	Roger Alston	Secretary
	Sophie Graham	Treasurer
	Joy Robinson	Club Liason
	Lynn Glaves	Performance
	Paul Slight	Welfare Officer
Charity number (England and Wales)	1206111	
Principal address	Chatsworth Tennis Club St Aidans Road Carlisle Cumbria CA1 1LS	
Bankers	The Co-Operative Bank PO BOX 250 Skelmersdale WN 8 6WT	

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# CUMBRIA TENNIS

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# CUMBRIA TENNIS

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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The Trustees present their annual report and financial statements for the year ended 31 December 2024. During this period, the charity did not operate.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The object of the charity is for the public benefit of the promotion of community participation in healthy recreation for the benefit of the inhabitants of Cumbria, (comprising the areas governed by the unitary authorities of Cumberland and Westmorland & Furness Councils), by the provision of facilities for playing amateur and competitive tennis.

#### **Significant activities when operational**

- Manage the development of tennis in Cumbria
- Support junior tennis development, including the programming of coaching and competitions
- Promote and support inclusive and disabled tennis through a range of different initiatives.
- Provide bursaries to individuals who wish to become and develop as LTA qualified and accredited coaches thus enabling more people to learn and improve their tennis playing ability
- Provide grants to tennis clubs enabling them to run outreach tennis programmes in the local community, e.g. schools, youth clubs, etc. and develop their own facilities to increase usage in a sustainable and safe environment.

#### **Public benefit**

The Trustees confirm that they have complied with section 17(5) of the 2011 Charities Act in having paid due regard to the Charities Commission guidance on public benefit.

#### **Grant making policy**

Cumbria Tennis has policies in place for the grants it makes to coaches and tennis venues. There are specific criteria to be met and obligations to fulfil, to ensure the grants will be effective in growing the game

#### **Volunteers**

All trustees are volunteers and as such give their time freely.

#### **Achievements and performance**

Significant activities and achievements against objectives

During the period the charity was not operational therefore no activities took place.

#### **Financial review**

During this period, no financial activity took place but the trustees are confident that the Charity will commence trading and the necessary funding for those activities has been secured.

The principal source of funding is the receipt of an agreed LTA "restricted" Grant. This is based upon the number of individuals actively playing in Cumbria. The grant agreement is being reviewed by the LTA during 2025 with a new one being offered from January 2026.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

# CUMBRIA TENNIS

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

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### Structure, governance and management

Cumbria Tennis has been set up as a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (registration number: 1206111) on 7th December 2023. The object and powers of the CIO are established in its governing document which is an association constitution with voting members.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Robert Cresswell	(Appointed 7 December 2023 and resigned 17 March 2025)
Paul Slight	(Appointed 7 December 2023)
Lynn Glaves	(Appointed 7 December 2023)
Roger Alston OBE	(Appointed 7 December 2023)
Joy Robinson	(Appointed 7 December 2023 and resigned 17 March 2025)
Sophie Graham	(Appointed 7 December 2023)
Jessica Spedding	(Appointed 17 May 2025)
Nykia Herron-Ash	(Appointed 17 May 2025)

### Recruitment and appointment of trustees

Trustees are elected at the AGM by the members of Cumbria Tennis. Officers of Cumbria Tennis Management Committee serve for one year, all other trustees serve for an initial period of three years. Upon expiry of the three year period the trustee can again stand for re-election for two further consecutive three year periods but subject to a maximum period in office of nine years. All Officers who assume the role of a Trustee are subject to re-election on an annual basis at the AGM. The number of trustees shall not be less than five or more than ten.

### Organisational structure

The charity consists of its board of trustees, who meet regularly to discuss matters such as its aims, objectives, financial position, and the future direction of the charity. The charity trustees may delegate any of their powers or functions to a sub-committee.

Cumbria Tennis works closely with its member clubs and tennis venues, and the LTA (governing body for Tennis in the UK).

### Induction and training of trustees

The induction process for any newly appointed Trustee comprises an initial meeting with the Chairman and members of the Management Committee. Trustees are required to read the relevant Charity Commission information and familiarise themselves with the activity of Cumbria Tennis. Trustees are required to disclose all relevant interests and register them with the Management Committee and withdraw from decisions where a conflict of interest arises.

The trustees' report was approved by the Board of Trustees.

Lynn Glaves  
Trustee

Sophie Graham  
Trustee

26 June 2025

# CUMBRIA TENNIS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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Notes

### Net income and movement in funds

#### Reconciliation of funds:

Fund balances at 7 December 2023

#### Fund balances at 31 December 2024

The statement of financial activities includes all gains and losses recognised in the year.

The charity has not been active during the current period. It received no income and incurred no expenditure, and therefore made neither a surplus nor a deficit.

# CUMBRIA TENNIS

## STATEMENT OF FINANCIAL POSITION

**AS AT 31 DECEMBER 2024**

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	Notes	2024 £	£	
			==	==
<b>The funds of the charity</b>			—	—
			-	-
			==	==

The financial statements were approved by the Trustees on 26 June 2025

Lynn Graves  
**Trustee**

Sophie Graham  
**Trustee**

# CUMBRIA TENNIS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

Cumbria Tennis is a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 7 December 2023. The CIO registered with the Charity Commission on the same day.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# CUMBRIA TENNIS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CUMBRIA TENNIS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **3 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

There were no trustees' expenses paid within the year ended 31 December 2024.

### **4 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	
	<b>Number</b>	<b>Number</b>
Total	-	-
	==	==

There were no employees whose annual remuneration was more than £60,000.

#### **Remuneration of key management personnel**

Key management personnel includes all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The trustees have control of the charity so do not consider that any staff are key management personnel.

### **5 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### **6 Related party transactions**

There were no disclosable related party transactions during the year.